APPENDIX

"V. V. Sugg was called as a witness by and on behalf of the respondent, and, having been first duly sworn, was examined and testified as follows:

"I am a Post Office Inspector (tr. 239); at the office of the Puritan Church, I told Mr. Parker that it would be necessary for us to examine and analyze the books and records (tr. 267); that it would be necessary for me to check the Puritan Church's balances at its bank (tr. 306); that it would be necessary for me to go to the bank and see how much money had come in and what disposition had been made of it (tr. 306): Mr. Parker said he would instruct the bank to show me the records (tr. 306); I went to the bank; all the Puritan Church's accounts were easily available to me (tr. 306-307); at the office of the Church, Mr. Parker showed me something, like a day-book (tr. 307); he had a book in which he said the daily receipts were posted (tr. 308); I did not ask him to give me the book (tr. 308); the statements he made to me in his office about the accounts were confirmed in the bank accounts which I checked at the bank of the Puritan Church (tr. 309); the attorney for Mr. Parker turned over to me several typewritten sheets of facts with a letter from Mr. Parker stating that this was a complete statement of all the monies that had been received and disbursed (tr. 357); they were weekly statements of clerical expenditure, probably 15 to 30 pages (tr. 359); I saw in Mr. Parker's office a journal which he said was a journal of daily receipts (tr. 359); that journal was available to me (tr. 359, 360); I never again asked to see that book (tr. 360); I requested and received financial records and things like that (tr.

360)." (The "Bank Statements" of the Puritan Church)

"Adolph Anderson, a witness called on behalf of the respondent, being first duly sworn, was examined and testified as follows:

"I am Adolph Anderson, the cashier of the Montague, Michigan (tr. 114); I had a letter from Harrison Parker, Chancellor of the Puritan Church, in which he stated that they were entering into a contract in which they were going to use the United States Mails and that in all probability some inspectors would be at our bank and for us to let them have and see everything that they wanted to see; V. V. Sugg, a U. S. Post Office Inspector, called at our bank at Montague (tr. 137); we showed him anything he asked for (tr. 138)" (In the "Findings of Fact" which determined the decisions of the Tax Court, the Chicago hoodlums who wrote that decision in their Chicago offices, found twice, once at record page 973, and again at record page 995, that:

> "Petitioner kept no adequate books nor adequate records."

The hoodlums were articulate about this "Finding of Fact"; they knew that the testimony of John W. Burns, V. V. Supp and Adolph Anderson in the Tax Court record, made Mr. Burn's "100% gross bank deposit income tax assessment" void, and the proceedings against the Puritain Church by the Commissioner, void ab initio; in an attempt to cover that defect in their criminal conspiracy against the Church, they resorted to a crooked "Finding of Fact," in the decision of the Tax Court.)

"John W. Burns was called as a witness by and on behalf of the respondent, and having been first duly sworn was examined—and testified as follows:

"I am the Internal Revenue Agent who investigated this case (the Puritan Church—the Church of America) (tr. page 181); I had access to the bank statement of the Puritan Church—the Church of America (tr. 194); it showed for the period under investigation, deposits in its bank at Montague, Michigan and at currency exchanges as follows:

$6,500 for period October 14, 1945 to December 1, 1945.

$47,013.54 for the calendar year 1946 (tr. page 182);

$201,502.77 for the calendar year of 1947.

$359,094.03 for the period from January 1, 1948 to June 30, 1948: (tr. 182, 183, 184)

I used the sum total of these deposits as my adjusted income for the Puritan Church and the deficiency notice in this ase (tr. 183); yes, the same bank statement showed steady withdrawals (tr. 194); I went to Mr. Looby, assistant U.S.A. Attorney and asked him if he had information about these withdrawals; he had none (tr. 198); I could not obtain from Mr. Looby the evidence on which I could allow any deductions from my gross bank deposits assessment (tr. 190); in making the jeopardy assessment I was guided by the transfer of approximately $150,000 from the special account at the Montague Bank to the Cos Cob Branch of the Greenwich Trust Company into the account of the Puritan Church Building Fund (tr. 204); I had to rely on the gross bank deposits of the Puritan Church for the figures used in my adjusted income and deficiency notice in this case: (tr. 189); No I did not ask the bank, if it had any

records to show what the withdrawal items on the bank statement were used for (tr. 195); the bank does not have access to the cancelled checks; they are the property of the individual (tr. 195) (in this case the cancelled checks were the property of the Puritan Church—the Church of America); yes I knew where the office of the Puritan Church was at La Grange, Ill. (tr. 191): I never went there to make any requests for records: (tr. 199) I concluded that there would be no point in making a demand for books and records of the Puritan Church (tr. 190); for income tax purposes, I could accept the deposit items on the Puritan's Church's bank statement and reject the withdrawal items on the same statement; this I did (tr. 189); my job, as I understand it, is to protect the revenue of the government; it is my duty to do so (tr. 185)".

"I examined such books and records as the petitioner turned over to me in the court room Friday last (tr. 467); there were books of original entry (tr. 468); detailed ledger sheets, all ledgers in bound form (tr. 469); detailed ledgers for summary purposes (tr. 471); summary sheets for their purpose were bound in ledgers (tr. 470); there were little summary sheets which appeared to be income (tr. 471); miscellaneous papers (tr. 470); pay roll for building funds and other captions (tr. 471); from the books (of the Puritan Church) which are here in the court room I could, if I had sufficient time (tr. 790), make an audit of the Puritan Church from December 1945 to April 7, 1947 (tr. 792)."